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8 UNITED STATES DISTRICT COURT
9 FOR THE EASTERN DISTRICT OF CALIFORNIA
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11 SHANNON O. MURPHY ESQ. SR., dba
12 SHEETMETAL & ASSOCIATES,

13 Plaintiff,

14 v.

15 U.S. INTERNAL REVENUE SERVICE
16 TAXPAYER ADVOCATE,

17 Defendant.

Case No. 1:21-cv-00870-NONE-EPG

ORDER GRANTING MOTION TO
PROCEED *IN FORMA PAUPERIS*

(ECF No. 2.)

18 Plaintiff Shannon O. Murphy Esq. Sr., dba Sheetmetal & Associates (“Plaintiff”) is
19 proceeding *pro se* in this action. (ECF No. 1.) On June 1, 2021, Plaintiff submitted an application
20 to proceed *in forma pauperis*. (ECF No. 4.) Plaintiff has made the requisite showing under 28
21 U.S.C. § 1915(a). Accordingly, his application to proceed *in forma pauperis* is GRANTED.

22 As to the status of the complaint, Plaintiff is advised that pursuant to 28 U.S.C. §
23 1915(e)(2), the Court must conduct an initial review of a *pro se* complaint filed *in forma pauperis*
24 to determine whether it is legally sufficient under the applicable pleading standards. The Court
25 must dismiss a complaint, or portion thereof, if the Court determines that the complaint is legally
26 frivolous or malicious, fails to state a claim upon which relief may be granted, or seeks monetary
27 relief from a defendant who is immune from such relief. 28 U.S.C. § 1915(e)(2). If the Court
28 determines that the complaint fails to state a claim, leave to amend may be granted to the extent

1 that the deficiencies in the complaint can be cured by amendment. The complaint will be screened
2 in due course and Plaintiff will be served with the resulting order.

3 IT IS SO ORDERED.
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5 Dated: June 3, 2021

/s/ Eric P. Grig
6 UNITED STATES MAGISTRATE JUDGE
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